

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION**

**FINANCIAL AND COMPLIANCE AUDIT
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT**

FOR THE YEAR ENDED JUNE 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/3/10

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
**James M. Singleton Charter Middle School,
Sponsor Organization
Dryades Young Men's Christian Association**

We have audited the accompanying statement of financial position of **James M. Singleton Charter Middle School, Sponsor Organization Dryades Young Men's Christian Association (JMSCMS)** as of June 30, 2009, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of **JMSCMS's** management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **JMSCMS's** internal control over financial reporting. Accordingly, we do not express such an opinion. An audit also includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

INDEPENDENT AUDITORS' REPORT
(CONTINUED)

To the Board of Directors
James M. Singleton Charter Middle School,
Sponsor Organization
Dryades Young Men's Christian Association
Page 2

In our opinion, the financial statements previously referred to present fairly, in all material respects, the financial position of **JMSCMS** as of June 30, 2009, and the changes in its net assets, statements of functional expenses and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 29, 2009, on our consideration of **JMSCMS**'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with this report in considering the results of our audit.

Bruno & Tervalon LLP

BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 29, 2009



**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009**

ASSETS

Cash (NOTE 2)	\$2,213,208
Grants receivable, (NOTE 4)	488,195
Investment (NOTE 17)	1,077,737
Property and equipment, net (NOTE 3)	337,429
Prepaid items and other assets (NOTE 16)	<u>9,197</u>
Total assets	<u>4,125,766</u>

LIABILITIES

Amounts payable (NOTE 14)	326,755
Salaries, taxes and other payables (NOTE 8)	46,722
Amounts payable to Sponsor Organization, and other programs net	222,069
Capital lease payable (NOTE 3)	24,528
Reserve for unemployment benefits (NOTE 13)	<u>170,873</u>
Total liabilities	<u>790,947</u>

**CONTINGENCIES AND COMMITMENTS
(NOTES 7 and 11)**

NET ASSETS

Unrestricted	<u>3,334,819</u>
Total net assets	<u>\$3,334,819</u>

The accompanying notes are an integral part of these financial statements.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009**

UNRESTRICTED NET ASSETS

SUPPORT AND REVENUES

Support:

State of Louisiana	\$3,827,447
Orleans Parish School Board	3,334,011
Other grants	<u>10,000</u>

Total support	<u>7,171,458</u>
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Revenues:

Support from other programs	8,918
Interest income	26,386
Contributions	1,185
Non cash donations	166,177
Other income	<u>4,626</u>

Total revenues	<u>207,292</u>
----------------	----------------

Total revenues and support	<u>7,378,750</u>
----------------------------	------------------

Expenses:

Program services	6,327,113
Supporting services	<u>1,438,508</u>

Total expenses	<u>7,765,621</u>
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Change in net assets	(386,871)
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Net assets, beginning of year, restated	<u>3,721,690</u>
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Net assets end of year	<u>\$3,334,819</u>
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The accompanying notes are an integral part of these financial statements.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>UNRESTRICTED</u>	
	<u>-----NET ASSETS-----</u>	
	<u>PROGRAM</u>	<u>SUPPORTING</u>
	<u>SERVICES</u>	<u>SERVICES</u>
	<u>Instructional</u>	<u>Management and General</u>
Expenses:		
Salaries	\$3,270,545	\$ 267,994
Employee benefits and payroll taxes	916,127	70,439
Professional fees and contract services	187,605	88,110
Supplies	28,591	11,789
Instructional material and supplies	166,431	-0-
Telephone	20,000	39,748
Postage and shipping	16	2,495
Professional development	88,047	-0-
Utilities	179,782	-0-
Rent	415,479	-0-
Security system and services	155,659	18,085
Janitorial services and supplies	-0-	278,496
Printing	13,787	-0-
Equipment repairs and maintenance	-0-	237,901
Technical maintenance and supplies	66,264	-0-
Insurance	-0-	164,292
Equipment	16,689	-0-
Food cost	44,279	-0-
Student activities	98,266	-0-
Depreciation and amortization	-0-	142,205
Transportation	457,765	801
Travel	29,801	-0-
Advertisement	-0-	-0-
Bank charges	-0-	539
Administrative fees	-0-	86,078
Equipment rental	5,803	-0-
In-kind expense	166,177	-0-
Other expense	<u>-0-</u>	<u>29,536</u>
Total	<u>\$6,327,113</u>	<u>\$1,438,508</u>

The accompanying notes are an integral part of these financial statements.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2009**

Cash Flow from Operating Activities:

Change in net assets \$ (386,871)

Adjustments to reconcile change in net assets
to net cash provided by operating activities:

Depreciation and amortization	142,205
Decrease in grants receivable	1,154,843
Increase in amounts payable	24,077
Decrease in salaries, taxes and other payables	(14,608)
Increase in prepaid items and other assets	(71)
Increase in reserve for unemployment benefits	39,213
Decrease in amounts payable to sponsor organization	(389,803)
Decrease in accrued interest receivable	<u>18,156</u>

Net cash provided by operating activities 587,141

Cash Flow from Investing Activities:

Acquisition of capital asset, net	(18,726)
Proceeds from investment	<u>34,035</u>

Net cash provided by investing activities 16,309

Cash Flow from Financing Activities:

Repayment on capital lease obligations	<u>(4,038)</u>
--	----------------

Cash used in financing activities (4,038)

Net increase in cash 599,412

Cash, beginning of year 1,613,796

Cash, end of year \$2,213,208

Interest expense paid during the year ended June 30, 2009 \$ -0-

The accompanying notes are an integral part of these financial statements.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - Summary of Significant Accounting Policies:

Background

James M. Singleton Charter Middle School, Sponsor Organization Dryades Young Men's Christian Association (JMSCMS) is an independent public school sponsored by Dryades Young Men's Christian Association (the Association), a non-profit corporation organized under the laws of the State of Louisiana.

General

As of June 30, 2009, **JMSCMS** administered an independent public school funded by the State of Louisiana to provide a framework for experimentation through the creation of a mechanism to accomplish the following objectives:

- Improve pupil learning and, in general, the public school system;
- Increase learning opportunities and access to quality education for pupils;
- Encourage the use of different and innovative teaching methods and a variety of governance, management, and administrative structures;
- Require appropriate assessment and measurement of academic learning results;
- Account better and more thoroughly for educational results; and
- Create new professional opportunities for teachers and other school employees.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 1 - Summary of Significant Accounting Policies, Continued:

Principles of Accounting

The financial statements of **JMSCMS** are prepared in accordance with accounting principles generally accepted in the United States of America and are prepared on the accrual basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Funding

JMSCMS receives its major funding from the State of Louisiana's Minimum Foundation Program Funding as well as other direct funding from the State of Louisiana.

Property and Equipment

JMSCMS follows the practice of capitalizing all property and equipment acquisitions over \$1,000. Depreciation is computed under the straight-line method for all depreciable assets over their respective estimated useful lives. **JMSCMS** depreciates property and equipment over a five-year period.

Property and equipment acquired under grants, vest subject to use, management and disposition requirements.

Capital leases and related liabilities are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 1 - Summary of Significant Accounting Policies, Continued:

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among instructional and management and general in the accompanying statement of functional expenses.

Statement of Cash flows

For purposes of the statement of cash flows, **JMSCMS** considers all investments with original maturities of three months or less to be cash equivalents. At June 30, 2009, **JMSCMS** had no cash equivalents.

Financial Statement Presentation

Under FAS No. 116, **JMSCMS** must recognize contributions received as revenue, including unconditional promises to give, in the period received at their fair value. At the same time, contributions made, including unconditional promises to give, must be recognized as expenses in the period made at their fair value.

Under FAS No. 117, **JMSCMS** is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, **JMSCMS** is required to present a statement of cash flows. Revenues received and expenses incurred in conducting the activities of **JMSCMS** are included in the unrestricted net assets category.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 1 - Summary of Significant Accounting Policies, Continued:

Fair Value of Financial Instruments

The estimated fair value of all significant financial statement amounts have been determined by JMSCMS using available market information and appropriate valuation methodologies.

JMSCMS considers the carrying amounts of cash, grants receivable, prepaid items and other assets, amounts payable and other liabilities, and capital lease payable to be at fair market.

Budgetary Data

JMSCMS formally adopts a budget. The budgetary data are submitted to the State of Louisiana for approval.

Interprogram Activities

All interprogram transactions, except quasi external transactions, advances and reimbursements are reported as transfers. Nonrecurring and permanent transfers of equity are reported as residual equity transfers. All other interprogram transfers are reported as operating transfers and recognized at the time the underlying event occurs. Interprogram activities are netted at the combined financial statements level.

Total Memorandum Only

The total column on the accompanying combining financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 2 - Cash:

At June 30, 2009, cash consisted of demand deposits with a carrying and market value of \$2,213,208.

NOTE 3 - Property and Equipment, Net:

At June 30, 2009, property and equipment, net consisted of the following:

	Balance July 1, 2008	Additions	Retirements	Other	Balance June 30, 2009
Furniture and equipment	\$ 732,862	\$ -0-	\$ -0-	\$ -0-	\$732,862
Capital asset under lease obligation	<u>110,149</u>	<u>10,280</u>	<u>(58,025)</u>	<u>25,191</u>	<u>87,595</u>
Sub-total	843,011	10,280	(58,025)	25,191	820,457
Less: accumulated depreciation and amortization	<u>(396,564)</u>	<u>(142,205)</u>	<u>58,025</u>	<u>(2,284)</u>	<u>483,028</u>
Total	<u>\$ 446,447</u>	<u>\$(131,925)</u>	<u>\$ -0-</u>	<u>\$22,907</u>	<u>\$337,429</u>

Accumulated depreciation and amortization includes cumulative amortization totaling \$62,418 at June 30, 2009.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 3 - Property and Equipment, Net, Continued:

The future minimum lease payments under the capital leases in excess of one year as of June 30, 2009, and for each of the next three (3) years are:

Year Ended

2010	\$ 27,068
2011	9,197
2012	<u>2,299</u>
	38,564
Less: unamortized discount	<u>(14,036)</u>
Net present value of minimum lease payments	<u>\$ 24,528</u>

Interest rates on the capital leases is 8.75%, and is imputed based on JMSCMS's estimated incremental borrowing rates at inception of the leases.

NOTE 4 - Grants Receivable:

At June 30, 2009, grants receivable of \$488,195 consisted of various amounts billed but not yet paid by the State of Louisiana Department of Education.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 5 - Income Taxes:

The Association, which is the sponsor organization for **JMSCMS**, is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE 6 - Retirement Plan:

JMSCMS has two defined contribution retirement plans for its instructional and non-instructional employees. **JMSCMS** contributes 15.5% of each eligible and participating employee's gross salary, and contributes for each eligible non-instructional eligible employee having two or more years of service, 12% of his or her respective gross salary. Pension costs are funded on a current basis. **JMSCMS's** total pension costs for 2009 was \$341,462.

NOTE 7 - Contingencies and Commitments:

JMSCMS is a recipient of funding from OPSB and the State of Louisiana's Minimum Foundation Program and the State of Louisiana. The funding is governed by various guidelines, regulations and contractual agreements. The administration of the program and activities funded is under the control and administration of **JMSCMS** and is subject to audit and/or review by the applicable funding source. Any funds found to be not properly spent in accordance with the terms, conditions and regulations of the funding sources may be subject to recapture.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 8 - Salaries, Taxes and Other Payables:

At June 30, 2009, salaries, taxes and other payables consisted of the following:

Salaries payable	\$35,461
Payroll taxes and other withholding payable	<u>11,261</u>
Total	<u>\$46,722</u>

NOTE 9- Risk Management Retirement Payable:

JMSCMS is exposed to various risk of loss related to torts, theft of, damage to and destruction of assets for which JMSCMS carries commercial insurance. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

NOTE 10 - Concentration of Revenue Source:

JMSCMS receives primarily all of its support from the State of Louisiana. If the amount of support received should fall below award budgeted levels, JMSCMS's operating results could be adversely affected.

NOTE 11 - Leases:

JMSCMS signed three (3) operating leases for office and classroom space. Subsequent to year-end, the lease for classroom space was renewed through various dates ending in October 2010. Minimum future rental payments under the leases are as follows:

<u>Amount</u>	<u>Year Ending June 30,</u>
\$27,472	2010
<u>9,990</u>	2011
<u>\$37,462</u>	

Rental expense for the year ended June 30, 2009, was \$411,229.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 12 - Concentration of Credit Risk:

Financial instruments which potentially subject JMSCMS to concentrations of credit risk, as defined by Financial Accounting Standards Board Statement of Financial Accounting Standards No. 133, consist principally of cash. At June 30, 2009, JMSCMS had deposits in a financial institution totaling \$54,076 in excess of the federal depository insurance limits. See finding reference number 2009-02 for additional discussion.

NOTE 13 - Reserve for Unemployment Benefits:

Under an agreement with the State Department of Labor, JMSCMS pays for unemployment benefits on an actual basis (at the point of billing). At June 30, 2009, \$170,873 represents a reserve for such costs.

NOTE 14 - Amounts Payable:

At June 30, 2009, amounts payable consisted of the following:

Amounts payable - vendors	\$224,533
Amounts payable - City of New Orleans	<u>102,222</u>
	<u>\$326,755</u>

NOTE 15 - Per Diem to Board of Directors:

During the year ended June 30, 2009, no board member received per diem in his or her capacity as director.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

NOTE 16 - Prepaid Item and Other Assets:

At June 30, 2009, prepaid items and other assets consisted of the following:

Security deposit	\$ 2,000
Prepaid expenses	2,512
Amounts receivable	<u>4,685</u>
	<u>\$9,197</u>

NOTE 17 - Investment:

At June 30, 2009, investment consisted of certificates of deposit as follows:

<u>Description</u>	<u>Rate (%)</u>	<u>Maturity</u>	<u>Carrying Value</u>	<u>Approximate Market Value</u>
Certificate of Deposit	.53%	4/26/10	<u>\$1,077,737</u>	<u>\$1,077,737</u>



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**INDEPENDENT AUDITORS' REPORT
ON
SUPPLEMENTARY INFORMATION**

To the Board of Director
**James M. Singleton Charter Middle School,
Sponsor Organization
Dryades Young Men's Christian Association**

Our report on our audit of the financial statements of **James M. Singleton Charter Middle School, Sponsor Organization Dryades Young Men's Christian Association (JMSCMS)** appears on page 1. That audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole.

The accompanying Schedule of Expenditures of Federal Awards (Schedule I) is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the financial statements. The information in the Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Also, the supplementary information (Exhibits I, II, and III), which is prepared in accordance with accounting principles generally accepted in the United States of America, and is not a required part of the financial statements has been subjected to auditing procedures applied in the audit of the financial statements and in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Bruno & Tervalon LLP

**BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS**

December 29, 2009

SCHEDULE I
Page 1 of 2

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009**

<u>Program Grantor / Title</u>	<u>CDEA NUMBER</u>	<u>Expenditures</u>
<u>PROGRAMS FUNDED BY THE U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
Pass Through as Subgrantee of the State of Louisiana		
Department of Health and Human Services:		
LA-4 Starting Points Pre Kindergarten Programs	93.558A	\$ 175,000
TANF After School for all Program	93.558B	126,507
Total U.S. Department of Health and Human Services		<u>301,507</u>
<u>PROGRAMS FUNDED BY THE U.S. DEPARTMENT OF EDUCATION</u>		
Pass Through as Subgrantee of the State of Louisiana		
Department of Education:		
Title I - Grants to Local Educational Agencies	84.010A	1,052,355
Title II - Improving Teacher Quality State Grants	84.367A	145,353
Special Education State Grant	84.027	<u>151,999</u>
Total of U.S. Department of Education		<u>1,349,707</u>
Total all programs		<u>\$1,651,214</u>

NOTE: The accompanying Schedule of Expenditures of Federal Awards includes all Federal grant activity of JMSCMS and is presented on an accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

See Independent Auditors' Report on Supplementary Information.

JAMES M. SINGLETON CHARTER MIDDLE SCHOOL
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009

STATE OF LOUISIANA DEPARTMENT OF EDUCATION						
	Charter School	LA-4 State	Public Charter School Program	Special Fund	After School For ALL VI	Totals (Memorandum Only)
Assets						
Cash	\$1,916,442	\$179,397	\$ -0-	\$ 116,018	\$ 1,351	\$2,213,208
Grants receivable	40,750	42,852	-0-	324,888	79,705	488,195
Inter program due from	449,557	9,896	-0-	-0-	8,767	468,220
Investment	1,077,737	-0-	-0-	-0-	-0-	1,077,737
Equipment, net	128,011	-0-	63,571	120,670	-0-	312,252
Capital assets under lease, net	25,177	-0-	-0-	-0-	-0-	25,177
Prepaid items and other assets	<u>8,964</u>	<u>233</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>9,197</u>
Total	<u>3,646,638</u>	<u>232,378</u>	<u>63,571</u>	<u>561,576</u>	<u>89,823</u>	<u>4,593,986</u>

See Independent Auditors' Report on Supplementary Information

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
COMBINING STATEMENT OF FINANCIAL POSITION, CONTINUED
JUNE 30, 2009**

	STATE OF LOUISIANA DEPARTMENT OF EDUCATION					Totals (Memorandum) Only
	Charter School	LA-4 State	Public Charter School Program	Special Fund	After School For ALL VI	
LIABILITIES AND NET ASSETS						
Liabilities:						
Amounts payable-vendors	\$ 142,746	\$ -0-	\$ -0-	\$ 75,271	\$ 6,516	\$ 224,533
Amounts payable-City of New Orleans	102,222	-0-	-0-	-0-	-0-	102,222
Inter program due to	179,696	134,779	188	293,882	81,744	690,289
Salaries, taxes and other payables	216,032	-0-	-0-	-0-	1,563	217,595
Capital lease payable	24,528	-0-	-0-	-0-	-0-	24,528
Total liabilities	665,224	134,779	188	369,153	89,823	1,259,167
Net Assets:						
Unrestricted	2,981,414	97,599	63,383	192,423	-0-	3,334,819
Total net assets	\$2,981,414	\$ 97,599	\$63,383	\$192,423	\$ -0-	\$3,334,819

See Independent Auditors' Report on Supplementary Information.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009**

	STATE OF LOUISIANA DEPARTMENT OF EDUCATION					Totals (Memorandum Only)
	Charter School	LA-4 State	Public Charter School Program	Special Fund	After School For ALL VI	
Support:						
State of Louisiana	\$2,183,510	\$175,000	\$-0-	\$1,350,546	\$118,391	\$3,827,447
Orleans Parish School Board	3,334,011	-0-	-0-	-0-	-0-	3,334,011
Other grants	<u>10,000</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>10,000</u>
Total support	<u>5,527,521</u>	<u>175,000</u>	<u>-0-</u>	<u>1,350,546</u>	<u>118,391</u>	<u>7,171,458</u>
Revenues:						
Support from other programs	-0-	-0-	151	-0-	8,767	8,918
Interest income	26,386	-0-	-0-	-0-	-0-	26,386
Contributions	1,185	-0-	-0-	-0-	-0-	1,185
In-kind revenue	166,177	-0-	-0-	-0-	-0-	166,177
Other income	<u>4,626</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>4,626</u>
Total revenues	<u>198,374</u>	<u>-0-</u>	<u>151</u>	<u>-0-</u>	<u>8,767</u>	<u>207,292</u>
Total revenues and support	<u>5,725,895</u>	<u>175,000</u>	<u>151</u>	<u>1,350,546</u>	<u>127,158</u>	<u>7,378,750</u>

See Independent Auditors' Report on Supplementary Information.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL
SPONSOR ORGANIZATION
DRADES YOUNG MEN'S CHRISTIAN ASSOCIATION
COMBINING STATEMENT OF ACTIVITIES, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

	STATE OF LOUISIANA DEPARTMENT OF EDUCATION				Totals (Memorandum Only)
	Charter School	LA-4 State	Public Charter School Program	After School For ALL VI Special Fund	
Expenses:					
Program services	\$4,767,932	\$174,199	\$ -0-	\$117,624	\$6,327,113
Supporting services	1,286,598	801	22,872	8,883	1,438,508
Total expenses	6,054,530	175,000	22,872	126,507	7,765,621
Change in net assets	(328,635)	-0-	(22,721)	651	(386,871)
Net assets, beginning of year, restated	3,310,049	97,599	86,104	(651)	3,721,690
Net assets, end of year	\$2,981,414	\$ 97,599	\$ 63,383	\$ -0-	\$3,334,819

See Independent Auditors' Report on Supplementary Information.

EXHIBIT III

Page 1 of 3

JAMES SINGLETON CHARTER MIDDLE SCHOOL
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
COMBINING STATEMENT OF FUNCTIONAL EXPENSES
JUNE 30, 2009

	<u>CHARTER SCHOOL</u>	
	<u>Program</u> <u>Services</u>	<u>Supporting</u> <u>Services</u>
Expenses		
Salaries	\$2,217,107	\$ 267,994
Employee benefits and payroll taxes	646,393	70,439
Professional fees and contract services	145,351	88,110
Supplies	27,033	11,789
Instructional materials and supplies	128,645	-0-
Telephone	20,000	39,748
Postage and shipping	-0-	2,495
Professional development	21,863	-0-
Utilities	177,032	-0-
Rent	411,229	-0-
Security system and services	155,659	18,085
Janitorial services and supplies	-0-	278,496
Printing	13,787	-0-
Repairs and maintenance	-0-	237,901
Technical maintenance and services	66,264	-0-
Insurance	-0-	160,792
Equipment	16,429	-0-
Food cost	43,994	-0-
Student activities	78,050	-0-
Depreciation and amortization	-0-	82,489
Transportation	397,315	-0-
Travel	-0-	-0-
Advertisement	29,801	-0-
Bank charges	-0-	286
Equipment rental	5,803	-0-
Other expense	-0-	27,974
In-kind expense	<u>166,177</u>	<u>-0-</u>
Total	<u>\$4,767,932</u>	<u>\$1,286,598</u>

See Independent Auditors' Report on Supplementary Information.

JAMES M. SINGLETON CHARTER MIDDLE SCHOOL
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
COMBINING STATEMENT OF FUNCTIONAL EXPENSES, CONTINUED
JUNE 30, 2009

	STATE OF LOUISIANA - DEPARTMENT OF EDUCATION										Totals	
	Public Charter					After School						
	LA 4 State		School Program		Special Fund		ALL VI		(Memorandum Only)			
	Program	Supporting	Program	Supporting	Program	Supporting	Program	Supporting	Program	Supporting	Program	Supporting
	Services	Services	Services	Services	Services	Services	Services	Services	Services	Services	Services	Services
Expenses												
Salaries	\$136,115	\$-0-	\$-0-	\$-0-	\$ 912,946	\$-0-	\$ 4,377	\$-0-	\$3,270,545	\$ 267,994		
Employee benefits and payroll taxes	34,382	-0-	-0-	-0-	234,649	-0-	703	-0-	916,127	70,439		
Professional fees and contract services	-0-	-0-	-0-	-0-	-0-	-0-	42,254	-0-	187,605	88,110		
Supplies	621	-0-	-0-	-0-	-0-	-0-	937	-0-	28,591	11,789		
Instructional materials and supplies	216	-0-	-0-	-0-	37,570	-0-	-0-	-0-	166,431	-0-		
Telephone	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	20,000	39,748		
Postage and shipping	-0-	-0-	-0-	-0-	-0-	-0-	16	-0-	16	2,495		
Professional development	-0-	-0-	-0-	-0-	66,184	-0-	-0-	-0-	88,047	-0-		
Utilities	-0-	-0-	-0-	-0-	-0-	-0-	2,750	-0-	179,782	-0-		
Rent	-0-	-0-	-0-	-0-	-0-	-0-	4,250	-0-	415,479	-0-		
Security system and services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	155,659	18,085		
Janitorial Services and supplies	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	278,496		
Printing	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	13,787	-0-		
Repairs and maintenance	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	237,901		
Technical maintenance and supplies	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	66,264	-0-		
Insurance	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	3,500	-0-		
Equipment	260	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	164,292		
									16,689	-0-		
Page total	171,594	-0-	-0-	-0-	1,251,349	-0-	55,287	3,500	5,525,022	1,179,349		

See Independent Auditors' Report on Supplementary Information.

JAMES M. SINGLETON CHARTER MIDDLE SCHOOL
SPONSOR ORGANIZATION
DRADES YOUNG MEN'S CHRISTIAN ASSOCIATION
COMBINING STATEMENT OF FUNCTIONAL EXPENSES, CONTINUED
JUNE 30, 2009

	STATE OF LOUISIANA - DEPARTMENT OF EDUCATION									
	LA 4 State		Public Charter		Special Fund		After School For ALL VI		Totals (Memorandum Only)	
	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services
Expenses, Continued	\$ 285	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 44,279	\$ -0-
Food cost	1,860	-0-	-0-	-0-	16,009	-0-	2,347	-0-	98,266	-0-
Student activities	-0-	-0-	-0-	-0-	-0-	37,005	-0-	-0-	-0-	142,205
Depreciation and amortization	460	-0-	-0-	-0-	-0-	-0-	59,990	-0-	457,765	-0-
Transportation	-0-	801	-0-	-0-	-0-	-0-	-0-	-0-	-0-	801
Travel	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Advertisement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Bank charges	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	29,801	539
Administrative fees	-0-	-0-	-0-	-0-	-0-	82,299	-0-	3,779	-0-	86,078
Equipment rental	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	5,803	-0-
In-kind expense	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	166,177	-0-
Other expense	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,562	-0-	29,536
Total	\$174,199	\$801	\$-0-	\$22,872	\$1,267,358	\$119,354	\$117,624	\$8,883	\$6,322,113	\$1,438,508

See Independent Auditors' Report on Supplementary Information.



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
James M. Singleton Charter Middle School,
Sponsor Organization
Dryades Young Men's Christian Association

We have audited the financial statements of **James M. Singleton Charter Middle School, Sponsor Organization Dryades Young Men's Christian Association (JMSCMS)** as of and for the year ended June 30, 2009, and have issued our report thereon dated December 29, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered **JMSCMS's** internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing our opinion on the effectiveness of **JMSCMS's** internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of **JMSCMS's** internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed in the subsequent paragraphs, we identified a certain deficiency in internal control over financial reporting that we consider to be significant deficiency.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
CONTINUED

Internal Control Over Financial Reporting, Continued

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects JMSCMS's ability to initiate, authorize, record, process or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of financial statements that is more than inconsequential will not be prevented or detected by JMSCMS's internal control. We consider the deficiency described in the accompanying Summary Schedule of Findings and Questioned Costs as item 2009-01 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by JMSCMS's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies, and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness. Also, we noted other matters involving the internal control over financial reporting that we have reported to management of JMSCMS in a separate letter dated December 29, 2009.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether JMSCMS's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Summary Schedule of Findings and Questioned Costs as item 2009-02.

JMSCMS's response to the findings identified in our audit is described in the accompanying Summary Schedule of Finding and Questioned Costs under the caption "Management's Response" or "Current Status". We did not audit JMSCMS's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Directors, management, OPSB, BESE, Federal and State regulatory agencies, pass-through entities and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor for the State of Louisiana as a public document.

Bruno & Tervalon LLP

**BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS**

December 29, 2009



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
James M. Singleton Charter Middle School,
Sponsor Organization
Dryades Young Men's Christian Association

Compliance

We have audited the compliance of **James M. Singleton Charter Middle School, Sponsor Organization Dryades Young Men's Christian Association (JMSCMS)** with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2009. JMSCMS's major federal program is identified in the Summary of Auditors' Results section of the accompanying Summary Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of JMSCMS's management. Our responsibility is to express an opinion on JMSCMS's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements previously referred to that could have a direct and material effect on a major federal program occurred.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)

Compliance, Continued

An audit includes examining, on a test basis, evidence about JMSCMS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on JMSCMS's compliance with those requirements.

In our opinion JMSCMS complied, in all material respects, with the requirements previously referred to that are applicable to its major federal program for the year ended June 30, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Summary Schedule of Findings and Questioned Costs as item 2009-03.

Internal Control Over Compliance

The management of JMSCMS is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered JMSCMS's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance. Accordingly, we do not express an opinion on the effectiveness of JMSCMS's internal control over compliance.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)

A control deficiency in JMSCMS's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is control deficiency, or combination of control deficiencies, that adversely affects JMSCMS's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by JMSCMS's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by JMSCMS's internal control.

Our consideration of the internal control over compliance was for a limited purpose described in the first paragraph of this section and would not necessarily disclose all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)

JMSCMS's response to the findings in our audit are described in the accompanying Summary Schedule of Findings and Questioned Costs under the caption "Management's Response" or "Current Status". We did not audit JMSCMS's response and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Directors, JMSCMS's management, OPSB, BESE, the Legislative Auditor, State of Louisiana, Federal and State regulatory agencies and pass-through entities and is not intended to, and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the legislative Auditor as a public document.

Bruno & Tervalon LLP

BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 29, 2009

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- | | |
|--|-----|
| • Material weakness(es) identified? | No |
| • Control deficiency (ies) identified
that are not considered to be material
weaknesses? | Yes |

Noncompliance material to financial
statements noted? No

Federal Awards

Internal Control Over Major Programs:

- | | |
|---|-----|
| • Material weakness(es) identified? | No |
| • Control deficiency (ies)
that are not considered to be
material weakness(es)? | Yes |

Type of auditors' report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are
required to be reported in accordance
with section 510(a) of Circular A-133? Yes

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009**

Section I - Summary of Auditors' Results, Continued

Federal Awards, Continued

Identification of Major Program:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.010A	Title 1 - Grants to Local Educational Agencies
Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section II - Financial Statement Findings and Questioned Costs

Reference Number

2009-01

Federal Award Program

All programs (see Schedule of Expenditures of Federal Awards).

Criteria

Management of **JMSCMS** is responsible for the documentation of the components of internal control to include the implementation of a design and operation of internal control to safeguard the assets of **JMSCMS**. Also, management is responsible for the preparation of its financial statements to include the related footnotes.

Condition

Considering the size of **JMSCMS**, the important elements of internal control and segregation of duties cannot always be achieved to ensure adequate protection and safeguarding of **JMSCMS's** assets.

Also, we noted an inadequate design of internal control over significant general ledger accounts and processes to include the preparation of financial statements and related footnote disclosures.

Questioned Costs

None.

Context

Total federal awards expended was \$1,651,214 for the year ended June 30, 2009.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section II - Financial Statement Findings and Questioned Costs, Continued

Reference Number, Continued

2009-01

Cause

Size of personnel in the Finance department coupled with the lack of documented internal control procedures.

Possible Effect

Lack of documented internal control procedures to ensure consistency in application of processes and safeguarding of JMSCMS's assets.

Recommendation

We recommend that management re-evaluate its internal control design, develop and implement procedures and processes to minimize, if not, eliminate the potential risk associated with the described condition.

Management's Response

Management is in the process of revising its accounting procedures manual to strengthen the internal control of JMSCSM's assets. Also, management has made aggressive steps to expand the capacity of its finance personnel. We have hired additional support and professional personnel and upgraded our technical support.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section II - Financial Statement Findings and Questioned Costs, Continued

Reference Number

2009-02

Federal Award Program

All programs (see Schedule of Expenditures of Federal Awards).

Criteria

Pursuant to Revised Statute 49:321, public funds in excess of \$100,000 (Federal Deposit Insurance Corporation (FDIC) coverage amount must be collateralized by the financial institution in which the funds are deposited.

Condition

At June 30, 2009, JMSCMS had deposits with a banker totaling \$54,076 in excess of the \$250,000 FDIC limit (in October of 2008, the limit was increased to \$250,000) without the benefit of an executed collateral agreement with the institution.

Questioned Costs

None.

Context

Total federal awards expended was \$1,651,214 for the year ended June 30, 2009.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section II - Financial Statement Findings and Questioned Costs, Continued

Reference Number, Continued

2009-02

Possible Effect

Uncollateralized deposits in excess of FDIC insurance coverage represents a credit risk/potential loss and noncompliance with requirements to collateralize all public funds on deposit in excess of \$250,000 (\$250,000 effective October 2008).

Cause

Lack of an established procedure to ensure adequate collateralization of JMSCMS's funds at all times.

Recommendation

We recommend that management continues to assess the referenced risk and implement the necessary procedures and policy to ensure that all public funds are adequately collateralized at all times.

Management's Response

Management and the Board are fully aware of the Federal Depository Insurance Corporation (FDIC) threshold and are in regular communication with the banking institutions regarding the viability of institutions. Management is very much able to determine on a regular and timely basis the level of funds held by each respective institution on behalf of the JMSCMS. We have full collateralizations in place with Dryades Savings Bank and J.P. Morgan Chase and we are aggressively seeking collateralization at the other institution.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section III - Federal Award Findings and Questioned Costs

Reference Number

2009-03

Federal Award Program

All programs (see Schedule of Expenditures of Federal Awards).

Criteria

Management of **JMSCMS** is responsible for the documentation of the components of internal control to include the implementation of a design and operation of internal control to safeguard the assets of **JMSCMS**. Also, management is responsible for the preparation of its financial statements to include the related footnotes.

Condition

Considering the size of **JMSCMS**, the important elements of internal control and segregation of duties cannot always be achieved to ensure adequate protection and safeguarding of **JMSCMS's** assets.

Also, we noted an inadequate design of internal control over significant general ledger accounts and processes to include the preparation of financial statements and related footnote disclosures.

Questioned Costs

None.

Context

Total federal awards expended was \$1,651,214 for the year ended June 30, 2009.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section III - Federal Award Findings and Questioned Costs, Continued

Reference Number, Continued

2009-03

Cause

Size of personnel in the Finance department coupled with the lack of documented internal control procedures.

Possible Effect

Lack of documented internal control procedures to ensure consistency in application of processes and safeguarding of JMSCMS's assets.

Recommendation

We recommend that management re-evaluate its internal control design, develop and implement procedures and processes to minimize, if not, eliminate the potential risk associated with the described condition.

Management's Response

Management is in the process of revising its accounting procedures manual to strengthen the internal control of JMSCMS's assets. Also, management has made aggressive steps to expand the capacity of its finance personnel. We have hired additional support and professional personnel and upgraded our technical support.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section IV - Status of Prior Year's Findings and Questioned Costs

Reference Numbers

2008-01, 2008-05, 2007-01 and 2007-04

Condition

Considering the size of JMSCMS, the important elements of internal control and segregation of duties cannot always be achieved to ensure adequate protection and safeguarding of JMSCMS's assets.

Also, we noted an inadequate design of internal control over significant general ledger accounts and processes to include the preparation of financial statements and related footnote disclosures.

Recommendation

We recommend that management re-evaluate its internal control design, develop and implement procedures and processes to minimize, if not eliminate the potential risk associated with the described condition.

Current Status

Partially resolved. Management is in the process of revising its accounting procedures manual to strengthen the internal control of JMSCMS's assets. Also, management has made aggressive efforts to expand the capacity of its finance personnel. We have hired additional support and professional personnel and upgraded our technical support.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section IV - Status of Prior Year's Findings and Questioned Costs, Continued

Reference Numbers

2008-02, 2007-02, 2006-03 and 2006-01

Condition

At June 30, 2008, JMSCMS had deposits with two (2) bankers totaling \$579,274 in excess of the \$100,000 FDIC limit (in October of 2008, the limit was increased to \$250,000) without the benefit of an executed collateral agreement with the institutions.

Recommendation

We recommend that management continues to assess the referenced risk and implement the necessary procedures and policy to ensure that all public funds are adequately collateralized at all times.

Current Status

Partially resolved. Management and the Board are fully aware of the Federal Depository Insurance Corporation (FDIC) threshold and are in regular communication with the banking institutions regarding the viability of institutions. Management is very much able to determine on a regular and timely basis the level of funds held by each respective institution on behalf of the JMSCMS. We have full collateralizations in place with Dryades Savings Bank and J.P. Morgan Chase and we are aggressively seeking collateralization at the other institution.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section IV - Status of Prior Year's Findings and Questioned Costs, Continued

Reference Number

2008-03

Condition

The audited financial statements for JMSCMS was submitted thirty (30) days within an approved extension request from the Legislative Auditor.

Recommendation

None.

Current Status

Resolved.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2009**

Section IV - Status of Prior Year's Findings and Questioned Costs, Continued

Reference Number

2008-04

Condition

For twenty-five (25) students selected for testing in connection with the Title I grant, we noted eight (8) instances, where the students tested in the referenced sample did not show evidence of academic improvement.

Recommendation

Management should evaluate its current oversight over attainment of its contractual deliverables.

Current Status

Resolved. It is the goal of JMSCMS that every child excels academically. Academic gains are measured utilizing several standardized testing instruments. This year there were no noted exceptions of students in the test sample not achieving significant academic gains.

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION**

EXIT CONFERENCE

JUNE 30, 2009

The financial statements and all related reports were discussed at various meetings with management of **James M. Singleton Charter Middle School** noting their agreement in all material respects.

Those that participated in the discussions are as follows:

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION**

Mr. Douglas Evans	-- Chief Executive Officer
Mrs. Catrina Reed	-- Chief Financial Officer
Mr. Darren Mire	-- Board Member
Mr. Ed Schanklin	-- Board Member

BRUNO & TERVALON LLP, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Paul K. Andoh, Sr., CPA, MBA, CGFM -- Partner



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Paul K. Andoh, Sr., CPA
Joseph A. Akanji, CPA

INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS RELATED TO INTERNAL CONTROL

To the Board Directors
**James M. Singleton Charter Middle School,
Sponsor Organization
Dryades Young Men's Christian Association**

In planning and performing our audit of the financial statements of **James M. Singleton Charter Middle School, Sponsor Organization Dryades Young Men's Christian Association (JMSCMS)** as of and for the year ended June 30, 2009, we considered JMSCMS's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not for the purpose of expressing an opinion on the effectiveness of JMSCMS's internal control. Accordingly, we do not express an opinion on the effectiveness of JMSCMS's internal control.

However, during our audit, we became aware of other matters that provide an opportunity for JMSCMS to strengthen its internal control and operating efficiency. Also, we reviewed the status of prior year's other matters. We previously reported on JMSCMS's internal control in our report dated December 29, 2009. This letter does not affect our report dated December 29, 2009, on the financial statements of JMSCMS.

We have already discussed these other matters with JMSCMS's personnel, and we will be pleased to discuss these other matters in further detail at your convenience, and to perform any additional study of these matters.

**INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS
RELATED TO INTERNAL CONTROL**

(CONTINUED)

***CURRENT YEARS' REPORT TO MANAGEMENT ON OTHER MATTERS
2009***

The following summarizes our current year's other matters related to internal control:

Condition

Our review of JMSCMS's internal control over financial reporting revealed the following conditions:

- o The monthly financial reporting process does not include an analysis of significant general ledger accounts to minimize the number of adjustments required at year end.
- o Monthly journal entries prepared in conjunction with the year end closing process, lacked evidence of supervisory review beyond the preparer's level.
- o Noted the lack of cell phone use policy to include the allocation of cost by program.
- o The cash operating bank account reconciliation at June 30, 2009 reflected a net variance of \$2,648 between the amount per "account register" (a listing of all transactions starting with a beginning balance, deposits and withdrawals) and the operating bank account reconciliation schedule.

Recommendation

We recommend that management revisit with its current monthly financial reporting processes to ensure its completeness.

Management's Response

Management will revisit its process of monthly journal entry review and implement the necessary changes to prevent data entry errors. Management will also review the general ledger on a quarterly basis to ensure adjustments are posted in a timely manner. Management will evaluate its cell phone usage and make appropriate adjustments.

**INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS
RELATED TO INTERNAL CONTROL**
(CONTINUED)

***CURRENT YEARS' REPORT TO MANAGEMENT ON OTHER MATTERS,
CONTINUED
2009***

Condition

Currently, JMSCMS does not have a formal written policy to address the custodial risk that results from deposits of funds held by others on its behalf in excess of the \$250,000 Federal Deposit Insurance Corporation (FDIC) limit effective October 2008.

Recommendation

We recommend the establishment of a deposit policy to address all deposits of funds with others in excess of the FDIC limit. Also, management should execute a collateral agreement with its bankers.

Management's Response

Management and the Board are fully aware of the Federal Depository Insurance Corporation (FDIC) threshold and are in regular communication with the banking institutions regarding the viability of institutions. Management is very much able to determine on a regular and timely basis the level of funds held by each respective institution on behalf of the JMSCMS. We have full collateralizations in place with Dryades Savings Bank and J.P. Morgan Chase and we are aggressively seeking collateralization at the other institution.

**INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS
RELATED TO INTERNAL CONTROL**
(CONTINUED)

***STATUS OF PRIOR YEARS' REPORT TO MANAGEMENT
ON OTHER MATTERS
2008 AND PRIOR***

The following summarizes the status of prior year's other matters:

Condition

Currently, JMSCMS does not have a formal written policy to address the custodial risk that results from deposits of funds held by others on its behalf in excess of \$100,000 Federal Deposit Insurance Corporation (FDIC) limit (\$250,000 effective October 2008).

Recommendation

We recommend the establishment of a deposit policy to address all deposits of funds with others in excess of the FDIC limit. Also, management should execute a collateral agreement with its bankers.

Current Status

Unresolved. Management and the Board are fully aware of the Federal Depository Insurance Corporation (FDIC) threshold and are in regular communication with the banking institutions regarding the viability of institutions. Management is very much able to determine on a regular and timely basis the level of funds held by each respective institution on behalf of the JMSCMS. We have full collateralizations in place with Dryades Savings Bank and J.P. Morgan Chase and we are aggressively seeking collateralization at the other institution.

**INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS
RELATED TO INTERNAL CONTROL**
(CONTINUED)

***STATUS OF PRIOR YEARS' REPORT TO MANAGEMENT
ON OTHER MATTERS
2008 AND PRIOR, CONTINUED***

Condition

Our review of JMSCMS's internal control over financial reporting revealed the following conditions:

- o Bank account reconciliations are not being prepared on a timely basis;
- o Monthly general journals prepared in conjunction with the closing processes, are not subject to approval beyond the preparer's level; and
- o No formal written investment policy.

Recommendation

We recommend that management evaluate the conditions described with an aim towards a re-evaluation of existing processes and procedures, where necessary.

Current Status

Partially resolved. Bank statements are reconciled upon receipt from the banking institutions and reviewed for accuracy by agency Controller. All bank account reconciliations are completed by the 15th of each month. Monthly journal entries are reviewed monthly by Controller during general ledger review. The policy of the Board is to have all assets held in interest bearing accounts.

**INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS
RELATED TO INTERNAL CONTROL**
(CONTINUED)

***STATUS OF PRIOR YEARS' REPORT TO MANAGEMENT
ON OTHER MATTERS
2008 AND PRIOR, CONTINUED***

Condition

Our review of JMSCMS's internal control over financial reporting revealed the following conditions:

- Four (4) of fourteen (14) transactions tested reflected no documented evidence to evidence verification of the mathematical accuracy of the paid invoices;
- One (1) instance where the requisition for disbursements was prepared after the processing of the respective check;
- Lack of written documentation in one (1) of fourteen disbursements tested to support the basis and type of procurement for goods and services procured;
- Noted in one (1) instance where the employees personnel file did not contain executed tax withholdings forms W-4, L-4 and I-9; and
- In nine (9) instances, we noted that salary expense (base amount) used to calculate JMSCMS's match and employee contribution paid to the Teachers' Retirement System of Louisiana differed from the employee's salary amount reported in the applicable payroll register.

Recommendation

We recommend that management re-evaluate its current internal control procedures and processes. The evaluation should be aimed towards strengthening of internal control in the areas of custodial, authorization and recordation functions and/or activities.

**INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS
RELATED TO INTERNAL CONTROL**
(CONTINUED)

***STATUS OF PRIOR YEARS' REPORT TO MANAGEMENT
ON OTHER MATTERS
2008 AND PRIOR, CONTINUED***

Recommendation, Continued

Also, management should consider the inclusion of any changes and/or revision to its policies and/or procedures resulting from the referenced evaluation in its accounting and procedural manual currently under review.

Current Status

Resolved. Management is in the process of revising its' accounting procedures manual to strengthen the internal control of the JMSCMS's assets. Also, management has expanded the capacity of our finance personnel. We have hired additional support and professional personnel and upgraded our technical support. None of these conditions were noted in the current audit due to aggressive steps taken by management to strengthen internal control.

**INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS
RELATED TO INTERNAL CONTROL**
(CONTINUED)

**STATUS OF PRIOR YEARS' REPORT TO MANAGEMENT
ON OTHER MATTERS
2008 AND PRIOR, CONTINUED**

Condition

Our review of JMSCMS's internal control over financial reporting revealed the following conditions:

- Noted in one (1) instance of twenty-two (22) transactions tested, a difference in the date reflected on the validated deposit coupon (December 16, 2005) versus that reflected on JMSCMS's general ledger (December 1, 2005);
- In one (1) instance of twenty-two (22) transactions tested, we noted the lack of supporting documentation (invoice, check, etc.) to support the referenced disbursement;
- Twenty (20) of twenty-two (22) transactions tested reflected no documented evidence to indicate verification of the mathematical accuracy of the paid invoices; and
- Two (2) instances where the requisitions for disbursements were prepared after the processing of the respective checks.

We noted that post Katrina, staffing level continues to pose a challenge for the Finance Department.

Recommendation

We recommend that management evaluate its current internal control procedures and processes. The evaluation should be aimed towards strengthening of internal control in the areas of custodial, authorization and recordation functions and/or activities.

Also, management should consider the inclusion of any changes and/or revision to its policies and/or procedures resulting from the referenced evaluation in its accounting and procedural manual currently under review.

**INDEPENDENT AUDITORS' REPORT ON OTHER MATTERS
RELATED TO INTERNAL CONTROL**
(CONTINUED)

***STATUS OF PRIOR YEARS' REPORT TO MANAGEMENT
ON OTHER MATTERS
2008 AND PRIOR, CONTINUED***

Current Status

Resolved. Management is in the process of revising its' accounting procedures manual to strengthen the internal control of the JMSCMS's assets. Also, management has expanded the capacity of our finance personnel. We have hired additional support and professional personnel and upgraded our technical support. None of these conditions were noted in current audit due to aggressive steps taken by management to strengthen internal control.

JMSCMS's response to the current and status of prior year's other matters reported are described in this report under the caption "Management's Response" or "Current Status". We did not audit JMSCMS's response and accordingly, we express no opinion on it.

As always, we appreciate the courtesies extended to us by you and your staff during our audit. Should you have any questions or require further details, please do not hesitate to call.

This report is intended solely for the information of the Board of Directors, management of JMSCMS, OPSB, BESE, and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor for the State of Louisiana as a public document.

Bruno & Tervalon LLP

**BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS**

December 29, 2009

**JAMES M. SINGLETON CHARTER MIDDLE SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION**

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING
AGREED-UPON PROCEDURES
ON PERFORMANCE AND STATISTICAL DATA**

FOR THE YEAR ENDED JUNE 30, 2009

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**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
James M. Singleton Charter Middle School,
Sponsor Organization
Dryades Young Men's Christian Association
New Orleans, Louisiana

We have performed the procedures enumerated below as required by State of Louisiana R.S. 24:514 and listed in the Louisiana Governmental Audit Guide.

The procedures were agreed to by management of **James M. Singleton Charter Middle School, Sponsor Organization Dryades Young Men's Christian Association (JMSCMS)** and the Legislative Auditor for the State of Louisiana, solely to assist users in evaluating management's assertions about the accompanying performance and statistical data and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the following procedures described either for the purpose for which this report has been requested or for any other purpose.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

The procedures performed, our findings and management's responses as applicable, related to the accompanying schedules are summarized as follows:

***General Fund Instructional and Support Expenditures and
Certain Local Revenue Services (SCHEDULE 1)***

1. Procedure

We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures are classified correctly and reported in the proper amounts for each of the following amounts reported on the schedule:

- o Total General Fund Instructional Expenditures; and
- o Total General Fund Equipment Expenditures.

Finding

The results of our review for the selected transactions revealed no exceptions.

Education Levels of Public School Staff (SCHEDULE 2)

2. Procedure

We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals and Full-time Classroom Teachers" (SCHEDULE 4) to the combined total number of full-time classroom teachers per this schedule and to JMSCMS's supporting payroll records as of October 1, 2008.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Education Levels of Public School Staff (SCHEDULE 2), Continued

Also, we reconciled the principal per the Schedule "Experience of Public Principals, Assistant Principals and Full-time Classroom Teachers" (SCHEDULE 4) to the principal per this schedule.

Finding

Except in one (1) instance where an employee's reported payroll for October 1, 2008, was not included in the State of Louisiana Profile of Educational Professional (PEP) report, we noted no other variance between the number of classified full-time classroom teachers per SCHEDULE 4 and JMSCMS's classroom teachers payroll records classification.

In another instance, we noted where an individual was not included in the State of Louisiana PEP report submitted.

Also, we noted no evidence on file to support the experience level classification for an employee.

Management's Response

Management recognized the error after reviewing the October 1, 2008 PEP report and corrected the entry in February 2009 and it is reflected in the PEP report dated June 30, 2009.

Management does not require an employee to list all experience on the employment application if a resume is attached and it is noted and verified by administration at the time of hire.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Education Levels of Public School Staff (SCHEDULE 2), Continued

3. Procedure

We reconciled the combined total of principals and assistant principals, as applicable per the schedule "Experience of Public Principals, Assistant Principals and Full-time Classroom Teachers" (SCHEDULE 4) to the combined total of principals and assistant principals, as applicable per this schedule.

Finding

We noted no differences between SCHEDULES 2 and 4.

4. Procedure

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2008 and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

Finding

Noted in three (3) instances where the educational levels as reported on SCHEDULE 2 were incorrectly classified based on information in the teachers personnel file.

In one (1) instance of twenty-five (25) individual personnel files traced, we noted no evidence on file to support the certification status of the employee as reflected in the classification report.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Education Levels of Public School Staff (SCHEDULE 2), Continued

Management's Response

Management recognized the education level error after reviewing the October 1, 2008 PEP report and corrected the entry in February 2009 and it is reflected in the PEP report dated June 30, 2009.

Management will implement the necessary review process to make sure all staff have the necessary certification documents on file.

Number and Type of Public Schools (SCHEDULE 3)

5. Procedure

We obtained a list of schools by type as reported on the Number and Type of Public Schools (SCHEDULE 3) and compared to schools and grade levels reported.

Finding

JMSCMS operates only one Charter School with grade levels from Pre-K through 8th.

**Experience of Public Principals, Assistant Principals and
Full-time Classroom Teachers (SCHEDULE 4)**

6. Procedure

We obtained a list of full-time teachers, principals, and assistant principals, as applicable by classification as of October 1, 2008 and as reported on the schedule and traced the same sample used in procedure 4 to individual personnel file and determined if the individual's experience was properly classified on the schedule.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

***Experience of Public Principals, Assistant Principals and
Full-time Classroom Teachers (SCHEDULE 4), Continued***

Finding

Noted in nine (9) of twenty-five (25) individuals traced, instances where individual experience levels were not properly classified.

In one (1) instance, we noted where an individual was not included in the State of Louisiana PEP report submitted.

Furthermore, we noted in another instance, no evidence on file to support the experience level classification for an employee.

Management's Response

Management recognized the experience level and employee errors after reviewing the October 1, 2008 PEP report and corrected the entry in February 2009 and it is reflected in the PEP report dated June 30, 2009.

Public School Staff Data Average Salaries (SCHEDULE 5)

7. **Procedure**

We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to their individual personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Public School Staff Data Average Salaries (SCHEDULE 5), Continued

Finding

Noted in one (1) instance where an individual was not included in the compensation report submitted to the State of Louisiana in the PEP report.

In two (2) instances, employee salary per JMSCMS's payroll records did not agree to that reported in the State of Louisiana PEP report.

Management's Response

Management recognized the salary error after reviewing the October 1, 2008 PEP report and corrected the entry in February 2009 and it is reflected in the PEP report dated June 30, 2009.

Class Size Characteristics (SCHEDULE 6)

8. Procedure

We recalculated the average salaries and full-time equivalents reported in the schedule.

Finding

We noted no differences in our re-calculation of the average salaries and full-time equivalents reported.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Class Size Characteristics (SCHEDULE 6), Continued

9. Procedure

We obtained a list of classes by school, school type and class size as reported on the schedule and reconciled to school type as reported on SCHEDULE 3. We then traced a random sample of 10 classes to the October 1, 2008 roll books for those classes and determined if the class was properly classified on the schedule.

Finding

In our tracing of the sample classes to the respective class sizes, we noted six (6) instances where the information reported on the roll book did not match that reported in the site Teacher Roster generated from the State of Louisiana Education Accountability Data System (LEADS) used to prepare SCHEDULE 6.

Also, in three (3) instances, management was unable to identify specific classes reported in the LEADS report and SCHEDULE 6.

Furthermore, in one (1) instance, management was unable to identify an assigned teacher to the class reported in the LEADS report and SCHEDULE 6.

Noted in our tracing of the sample classes to the class sizes, four (4) instances where the information reflected on the roll book did not match the information reported to the State of Louisiana.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Class Size Characteristics (SCHEDULE 6), Continued

Management's Response

The October 1, count is the best representation of the student count that is submitted to the Louisiana Department of Education. Students are entered into the system at the point of enrollment. This count is subject to State and Internal audit adjustments twice a year.

Louisiana Educational Assessment Program (LEAP) (SCHEDULE 7)

10. Procedure

We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by JMSCMS.

Finding

Noted no differences.

Graduation Exit Examination (GEE) (SCHEDULE 8)

11. Procedure

We did not obtain test scores as provided by the testing authority and did not reconcile scores as reported by the testing authority to scores reported in the schedule by JMSCMS.

INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)

Graduation Exit Examination (GEE) (SCHEDULE 8), Continued

Finding

This procedure was not applicable because JMSCMS operates only one charter school, which includes grade levels Pre-K through 8th.

The Iowa and iLEAP Tests (SCHEDULE 9)

12. Procedure

We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by JMSCMS.

Finding

Noted no differences.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

JMSCMS's response to the findings in our agreed-upon procedures are described in this report under the caption "Management's Response". We did not audit JMSCMS's response and accordingly, we express no opinion on it.

This report is intended solely for the use of management, Board of Directors, the Louisiana Department of Education, BESE, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditors as a public document.

Bruno & Tervalon LLP

**BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS**

December 29, 2009

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 1: General Fund Instructional and Support Expenditures
For the Year Ended June 30, 2009

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 1,464,803	
Other Instructional Staff Activities	752,304	
Employee Benefits	646,393	
Purchased Professional and Technical Services	341,487	
Instructional Materials and Supplies	128,645	
Instructional Equipment	18,093	
Total Teacher and Student Interaction Activities		3,351,725

Other Instructional Activities	1,659,196	1,659,196
--------------------------------	-----------	-----------

Pupil Support Activities	0	
Less: Equipment for Pupil Support	0	
Net Pupil Support		0

Instructional Staff Services	0	
Less: Equipment for Instructional Staff Services	0	
Net Instructional Staff Services		0

School Administration	0	
Less: Equipment for School Administration	0	
Net School Administration		0

Total General Fund Instructional Expenditures	\$ 5,010,921	
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Total General Fund Equipment Expenditures	\$ 0	
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Note:1 This schedule included general fund instructional and equipment expenditures for the year ended June 30, 2009. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

See independent accountants' report

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 2: Education Levels of Public School Staff

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Bachelor's Degree	26	74.0%	10	91.0%	0	0.0%	0	0.0%
Master's Degree	8	23.0%	1	9.0%	1	100.0%	0	0.0%
Master's Degree + 30	1	3.0%	0	0.0%	0	0.0%	0	0.0%
Specialist in Education	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Ph. D. or Ed. D.	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total	35	100.0%	11	100.0%	1	100.0%	0	0.0%

Note 1: This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph.D. or Ed.D. degrees as of October 1, 2008. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 3: Number and Type of Public Schools

Type	Number
Elementary	1
Middle/Jr. High	0
Secondary	0
Combination	0
Total	1

Note:1: This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 4: Experience of Public Principals, Assistant Principals, and Full Time Classroom Teachers

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	0	0	0	0	0	0
Principals	0	0	0	0	0	0	1	1
Classroom Teachers	18	1	5	4	3	2	13	46
Total	18	1	5	4	3	2	14	47

Note 1: This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers as of October 1, 2008. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
 Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 5: Public School Staff Data: Average Salaries
 For the Year Ended June 30, 2009

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	\$48,360.63	\$48,602.67
Average Classroom Teachers' Salary Excluding Extra Compensation	\$48,358.35	\$48,600.17
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	46	42

Note 1: This schedule includes average classroom teacher's salary using the full-time equivalent including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 6: Class Size Characteristics

Class Size Characteristics As of October 2, 2008

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	25%	20	75%	60	0%	0	0%	0
Elementary Activity Classes	20%	23	66%	75	10%	11	4%	4
Middle/Jr. High	34%	26	56%	43	4%	3	6%	5
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

Note 1: This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20; 21-26; 27-33; and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 7: Louisiana Educational Assessment Program (LEAP)

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	9	9%	1	1%	1	2%	3	3%	2	3%	1	2%
Basic	39	41%	25	36%	24	39%	26	27%	23	33%	21	34%
Approaching Basic	34	35%	24	35%	20	32%	21	22%	18	26%	13	21%
Unsatisfactory	15	15%	19	28%	17	27%	47	48%	26	28%	27	43%
Total	97	100%	69	100%	62	100%	97	100%	69	100%	62	100%

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	3	3%	0	0%	0	0%	3	3%	0	0%	0	0%
Basic	27	28%	5	7%	7	10%	32	33%	8	12%	13	21%
Approaching Basic	28	29%	25	36%	36	60%	23	24%	27	39%	25	40%
Unsatisfactory	39	40%	39	57%	19	30%	39	40%	34	49%	24	39%
Total	97	100%	69	100%	62	100%	97	100%	69	100%	62	100%

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	3	4%	1	2%	2	3%	0	0%	0	0%	0	0%
Basic	32	38%	19	35%	13	20%	29	34%	20	37%	9	14%
Approaching Basic	42	49%	21	39%	32	48%	30	35%	26	48%	18	27%
Unsatisfactory	8	9%	13	24%	19	29%	26	31%	8	15%	39	59%
Total	85	100%	54	100%	66	100%	85	100%	54	100%	66	100%

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	0	0%	0	0%	0	0%	1	2%
Basic	20	24%	5	9%	11	17%	28	24%	8	15%	18	27%
Approaching Basic	38	45%	22	41%	13	20%	38	45%	22	41%	21	32%
Unsatisfactory	26	31%	27	50%	42	63%	26	31%	24	44%	26	39%
Total	84	100%	54	100%	66	100%	92	100%	54	100%	66	100%

Note: Schools opened or closed during the fiscal year are included in this schedule.

Note 1: This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 8: Graduation Exit Examination (GEE)*

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced												
Mastery												
Basic												
Approaching Basic												
Unsatisfactory												
Total												

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced												
Mastery												
Basic												
Approaching Basic												
Unsatisfactory												
Total												

Note 1: This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 9: Iowa and i Leap Tests

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	3	4%	3	4%	1	1%	5	6%
Basic	21	25%	14	16%	21	25%	27	32%
Approaching Basic	17	20%	28	33%	35	42%	21	25%
Unsatisfactory	44	51%	40	47%	27	32%	31	37%
Total	85	100%	85	100%	84	100%	84	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	1	2%	0	0%	0	0%
Mastery	1	2%	0	0%	1	2%	1	2%
Basic	11	24%	7	15%	5	11%	15	31%
Approaching Basic	17	36%	12	26%	19	40%	15	31%
Unsatisfactory	18	38%	27	57%	22	47%	17	36%
Total	47	100%	47	100%	47	100%	48	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	0	0%	0	0%
Basic	8	25%	13	41%	5	16%	2	6%
Approaching Basic	12	37%	5	16%	12	38%	11	35%
Unsatisfactory	12	38%	14	43%	15	46%	19	59%
Total	32	100%	32	100%	32	100%	32	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	0	0%	1	2%
Basic	11	19%	14	25%	5	9%	9	16%
Approaching Basic	17	30%	13	23%	22	38%	23	40%
Unsatisfactory	29	51%	30	52%	30	53%	24	42%
Total	57	100%	57	100%	57	100%	57	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 9: Iowa and / Leap Tests (Continued)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	4	5%	1	1%	0	0%	2	3%
Basic	22	29%	32	42%	12	16%	28	36%
Approaching Basic	22	29%	17	22%	37	48%	28	36%
Unsatisfactory	29	37%	27	35%	28	36%	19	25%
Total	77	100%	77	100%	77	100%	77	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	1	4%	1	3%	0	0%	0	0%
Basic	2	7%	4	15%	3	12%	2	8%
Approaching Basic	8	30%	7	26%	2	7%	12	44%
Unsatisfactory	16	59%	15	56%	22	81%	13	48%
Total	27	100%	27	100%	27	100%	27	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	0	0%	0	0%
Basic	12	23%	9	17%	4	7%	9	17%
Approaching Basic	21	40%	12	22%	22	41%	24	46%
Unsatisfactory	20	37%	33	61%	28	52%	19	37%
Total	53	100%	54	100%	54	100%	52	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	0	0%	0	0%
Basic	13	15%	11	13%	10	11%	24	27%
Approaching Basic	46	52%	35	39%	31	35%	31	35%
Unsatisfactory	30	33%	43	48%	48	54%	34	38%
Total	89	100%	89	100%	89	100%	89	100%

See independent accountants' report.

James M. Singleton Charter Middle School
Sponsor Organization Dryades Young Men's Christian Association
Schedules Required by State Law (R.S. 24:514 Performance and Statistical Data)
Schedule 9: Iowa and iLeap Tests (Continued)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	2	3%	1	2%
Basic	14	21%	12	18%	3	5%	7	11%
Approaching Basic	23	35%	17	26%	26	39%	23	35%
Unsatisfactory	29	44%	37	56%	35	53%	34	52%
Total	66	100%	66	100%	66	100%	65	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	0	0%	0	0%
Basic	6	10%	6	10%	1	2%	2	3%
Approaching Basic	11	18%	11	18%	17	28%	10	16%
Unsatisfactory	44	72%	44	72%	43	70%	49	81%
Total	61	100%	61	100%	61	100%	61	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	0	0%	0	0%
Basic	10	12%	17	21%	11	13%	5	6%
Approaching Basic	30	37%	15	18%	42	52%	45	56%
Unsatisfactory	42	51%	50	61%	29	35%	31	38%
Total	82	100%	82	100%	82	100%	81	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	1	2%	0	0%
Basic	6	10%	11	19%	9	16%	13	23%
Approaching Basic	25	44%	20	35%	25	44%	26	46%
Unsatisfactory	26	46%	26	46%	22	38%	18	31%
Total	57	100%	57	100%	57	100%	57	100%

See independent accountants' report.